

State of West Virginia

Appropriation Request Instructions

Fiscal Year 2007



State Budget Office
Department of Revenue
Building 1, Room W-310
State Capitol Complex
Charleston, WV 25305-0171
304-558-0040 Fax: 304-558-1588
Web site: www.wvbudget.gov
E-mail: budget@state.wv.us



TO: All Spending Units

FROM: John C. Musgrave, Acting Cabinet Secretary
Department of Revenue

SUBJECT: FY 2007 Appropriation Request

DATE: July 29, 2005

This booklet contains the sample forms, instructions, and guidelines for the preparation of the Fiscal Year 2007 Appropriation Request.

Fiscal Year 2007 current level is limited to the same funding for all appropriated accounts as FY 2006 (less any one-time appropriations and surplus appropriations), and any requests for specific increases must be submitted as defined in this booklet.

Department Heads have the option of moving money between funds/agencies/programs as necessary as long as the department/bureau total for General Revenue and Lottery Fund is equal to or less than the FY 2006 base appropriation.

Requests for improvements above the FY 2006 appropriation may be submitted, but must include how the anticipated benefits related to the improvement will be measured and how these benefits relate to the program's mission.

For your convenience in preparing the FY 2007 request, we have enclosed the following:

- Division Evaluation Summary (Form AR1) as it appeared for FY 2006
- Division Account Summary (Form AR2, AR2A) for FY 2007 taken from your current approved Expenditure Schedule(s)
- Schedule of Federal Funds for each Grant (Form AR3) as submitted for FY 2006 (if applicable)
- Narrative Information (diskette and hard copy) as it appeared in the FY 2006 *Executive Budget*

In accordance with Chapter 11B, Article 2, Section 3, of the West Virginia Code:

The following shall be submitted to the State Budget Office, Building 1, Room W-310, Capitol Complex, Charleston, West Virginia 25305, **on or before September 1, 2005.**

Original and one copy of:

Cover letter
Current level impact statement
Forms AR1 thru AR11
List of Acronyms

Original and a diskette:

List of Activity Names and Descriptions*
Schedule of Federal Funds (Form AR3)*
Agency Narrative

(*these may be e-mailed as indicated in the instructions)

One copy of forms AR1 through AR11 shall be submitted to your cabinet secretary, if applicable.

Two copies of the request shall be submitted to the Legislative Auditor's Office, Budget Division, Building 1, Room W-332, Capitol Complex, Charleston, WV 25305.

The date for Appropriation Request submission is established by Chapter 11B, Article 2, Section 3, of the West Virginia Code, therefore, extensions for submitting the request after September 1, 2005, cannot be granted.

By law, failure to submit the appropriation request by September 1st may result in all of the agency's encumbering and expending of funds being held until the request has been filed with the State Budget Office and the Legislative Auditor.

Each department secretary will be contacted by my office to schedule a budget hearing relative to the appropriation request for each agency.

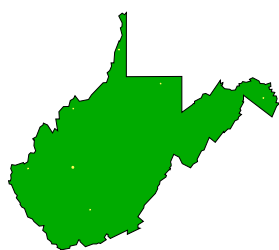
Appropriation Request forms and instructions are available on the Internet at the following address: <http://www.wvbudget.gov.forms.htm>. You may also request a copy of the Appropriation Request forms on diskette or by e-mail, by calling Jerri Rucker at 558-0040 or e-mailing budget@wvbudget.gov.

Enclosures

**Appropriation Request
FY 2007**

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Section I

Instructions and Forms

Basic Assumptions

General Revenue and Lottery Funds

Please review the Appropriation Request forms and instructions carefully before you begin to prepare your division's request.

Several basic assumptions have again been incorporated into the *Executive Budget* guidelines that warrant special attention:

1. Current Level for FY 2007 will be at the same level as the budgeted FY 2006 base, less any one-time or surplus appropriations. No increase in positions may be requested at the current level. The request must also include the following:
 - a. An additional \$50 annual increment for each eligible employee and an increase to employee benefits to cover the additional cost of increment.
 - b. Employee Benefits and Annual Increment are to be paid from the same account number that the salary of the employee is paid.
 - c. A reserve for PEIA transfer of 1% of annualized personal services expenditures from state funds (nonfederal) based on estimated filled full-time equivalent positions on April 1, 2007. (Chapter 11B, Article 2, Section 15, of the West Virginia Code)
2. The request shall not include increases for PEIA (object 012), or BRIM, as the State Budget Office intends to add these as additional funds to your division/agency.
3. All improvements above current level, including new positions, shall be requested on Form AR4 and shall indicate if this is a one-time request or continuing request. Any improvement request resulting from a court order or statutory mandate shall state such and shall identify the date and reference of the court order or statute.

Improvements above Current Level must include how the anticipated benefits will be measured and how they relate to the program's mission.

Special Revenue and Federal Funds (except Lottery)

Please review the Appropriation Request forms and instructions carefully before you begin to prepare your division's request.

Several basic assumptions that warrant special attention have again been incorporated into the *Executive Budget* guidelines.

1. Current Level for FY 2007 is the same level as the FY 2006 appropriated amounts for **ALL appropriated** funds (federal and special) plus increases as defined in #2 below, less any FY 2006 appropriations designated by the Legislature as "one-time appropriation or surplus appropriations." No increase in funding or positions may be requested at the current level except for PEIA and BRIM. However, the request must include the following **within the current level**:
 - a. An additional \$50 annual increment for each eligible employee and an increase to employee benefits to cover the additional cost of increment.
 - b. Employee Benefits and Annual Increment are to be paid from the same account number that the salary of the employee is paid.
 - c. A reserve for PEIA transfer of 1% of annualized personal services expenditures from state funds (nonfederal) based on estimated filled full-time equivalent positions on April 1, 2007. (Chapter 11B, Article 2, Section 15, of the West Virginia Code)
2. Increase your appropriation request for the following:

PEIA Object 012 - 5% increase.
BRIM Object 032 - 3% increase (estimated/average)
3. All improvements above current level, including new positions, shall be requested on Form AR4 and shall indicate if this is a one-time request or continuing request. Any improvement request resulting from a court order or statutory mandate shall state such and shall identify the date and reference of the court order or statute.

Improvements above Current Level must include how the anticipated benefits will be measured and how they relate to the program's mission.

Employee Benefits Guidelines

(Employee Benefits are to be paid from the same account that the salary of the employee is paid.)

010 Administrative Fees:

Personnel Division	\$50.00 per FTE position per quarter
	\$50.00 per temporary FTE position per quarter
Public Employees' Health Insurance	\$50.00 annually per employee
011 Social Security Matching	7.65% of total personal services
012 Public Employees' Health Insurance	Projected premium for FY 2007 FY 2006 budgeted for General/Lottery FY 2006 budgeted plus 5% for Special/Federal
013 Other Health Insurance	Projected premium for FY 2007
014 Workers' Compensation (Contact your payroll office or Workers' Compensation for agency rate)	Current rate multiplied by total personal services divided by 100
015 Unemployment Compensation	Actual evaluation of projected needs for FY 2007
016 Public Employees' Retirement System	10.5% of total personal services for PERS 15% of total personal services for Teachers' Defined Benefit Plan 7.5% of total personal services for Teachers' Defined Contribution Plan 15% for teachers paid through State Aid Formula

Appropriation Request Submission Instructions

Instructions and Forms

On the following pages, the Appropriation Request Forms are explained with examples. An Appropriation Request is to be completed for each appropriated fund of the division, including the funds that became appropriated for the first time in FY 2006, or by legislation is to be appropriated for the first time in FY 2007.

As the forms are being prepared, care should be taken to assure that the division's name and fund numbers are the same as those assigned by WVFIMS for FY 2006. The forms and supporting information should then be assembled as follows prior to submitting them to the State Budget Office.

Order of Submission:

1. Cover Letter
2. Current Level Impact Statement
3. List of Activity Names and Descriptions (printed copy and by e-mail or diskette)
4. Division Evaluation Summary (AR1)
5. Division Account Summary (AR2, 2A)
6. Schedule of Federal Funds for Each Grant (AR3) (printed copy and by e-mail or diskette)
7. Request for Appropriation - Improvement Above Current Level (AR4)
8. Request for Supplemental Appropriation (AR5)
9. Summary of Other Nonappropriated Accounts (AR6)
10. Summary of Receipts and Disbursements (AR7)
11. Capital Expenditure Project Information (AR8)
12. Division Summary of Capital Expenditure Projects (AR9)
13. Program Summary (AR10)
14. Division Program Summary (AR11)
15. Agency narrative (printed copy and diskette)
16. List of acronyms used anywhere in your submission.

The original and one (1) copy of the request shall be submitted to the State Budget Office, Building 1, Room W-310, no later than September 1, 2005. Also, two (2) copies of the request must be submitted to the Legislative Auditor's Office, Budget Division, Building 1, Room W-332. **NOTE: If any amendments (revisions, additions or deletions of any forms) to the original Appropriation Request are made, the original amendment and one (1) copy shall be submitted to the State Budget Office, and two (2) copies to the Legislative Auditor's Office.**

Current Level Impact Statement

Please describe fully what impact this level of funding will have on your division in FY 2007, including any legislative, federal, or court mandates that would not be complied with at this level of funding. Also include any other information, such as increased cost projections, decreased revenues, short and long range goals, or other data that would be beneficial in determining a recommended level of funding for your division. This impact statement must be included with the Appropriation Request.

Be certain to detail all concerns in your agency's Current Level Impact Statement and to clearly explain all improvement requests fully and completely on the improvement form.

Activity Names and Brief Description

Please provide a list of all funds and activities currently appropriated to your agency and a brief description (2-3 sentences) of the purpose of the fund/activity. Make sure you spell out any acronyms. Your submission should be in the landscape orientation on 8 ½" x 11". Please submit a hardcopy with your appropriation request and a diskette or e-mail budget@wvbudget.gov with the subject line Activity List, of the file.

You do not have to include: Personal Services, Annual Increment, Employee Benefits, Unclassified, Unclassified-Total, or BRIM Premium if the funds are used for the administrative functions of the agency. If programs are funded from the above listed activities please include on your list.

GENERAL REVENUE
DHHR - DIVISION OF HEALTH - CENTRAL OFFICE

DHHR FUND DESCRIPTION

<u>FUND</u>	<u>ACTIVITY</u>	<u>ACCOUNT NAME</u>	<u>USE OF FUNDS</u>	<u>FUNDS PERSONAL SERVICES</u>
0407	702	State Aid to Local Health Departments	This fund is used to provide basic support to county health departments. Legislative salary increases are factored in addition to the base. Funds are distributed monthly. Managing Program - Bureau for Public Health - Office of Community Health Systems (OCHS). Each county's base share is determined by a formula based on population and per capita income.	No
0407	727	Health Right Free Clinics	These funds are used to provide state dollars for grants to support the operations of Health Rights and/or Free Clinics in the state. A "Free" Clinic is defined as a private, not for profit organization, with a community based board of directors, who provide free primary care services to poverty populations without private, public, Medicaid or Medicare insurance. Managing Program - Bureau for Public Health - OCHS.	No
0407	729	Osteoporosis Prevention	These funds are used to promote and maintain an osteoporosis prevention education program in order to raise public awareness, to educate consumers, and to educate and train health professionals, teachers and human service providers. Managing Program - Bureau for Public Health - Office of Epidemiology and Health Promotion (OEHP).	Yes
0407	822	Emergency Response Entities - Special Projects	Provide funding for special projects (911, volunteer fire departments, ambulance services, etc.) as designated by the Legislative Budget Digest. Managing Program - Bureau for Public Health - OCHS.	No
0407	913	BRIM Premium	Funding for insurance coverage for those programs funded under fund 0407. Premium payments are made to the Board of Risk and Insurance Management.	No

EXAMPLE

GENERAL REVENUE
DHHR - CONSOLIDATED MEDICAL SERVICES

DHHR FUND DESCRIPTION			FUNDS PERSONAL SERVICES
<u>FUND</u>	<u>ACTIVITY</u>	<u>ACCOUNT NAME</u>	<u>USE OF FUNDS</u>
0525	364	Pay Equity Reserve	Used to pay the state share of personal services in accordance with requirements of the Gender Pay Equity Commission.
0525	803	Colin Anderson Community Placement	Provides funding for maintaining community placement of former Colin Anderson clients in residential community. Provides state only costs and the Medicaid state match for the costs of maintaining these clients in the community settings.
0525	804	Renaissance Program	Provides funding for specialized long-term residential substance abuse treatment program for women which also allows children to reside with their mothers while the mothers are receiving treatment.
0525	913	BRIM Premium	Funding for insurance coverage for those programs funded under fund 0525. Premium payments are made to the Board of Risk and Insurance Management.

EXAMPLE

FEDERAL REVENUE
DHHR - DIVISION OF HEALTH

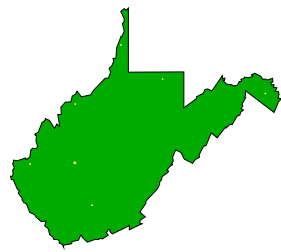
DHHR FUND DESCRIPTION

<u>FUND</u>	<u>ACTIVITY</u>	<u>ACCOUNT NAME</u>	<u>USE OF FUNDS</u>	<u>FUNDS PERSONAL SERVICES</u>
8750	096	Maternal and Child Health - Unclassified	This fund is used to receive and disburse monies through the Maternal and Child Health Block Grant. This grant provides services to women, infants and children.	Yes
8753	096	Preventive Health - Unclassified	This fund is used to account for monies received from the Preventive Health Block Grant. The purpose of this grant is to assist the State in the implementation of the provisions of the activity that addresses the "Year 2010 National Health Status" objectives.	Yes
8793	096	Substance Abuse Prevention and Treatment Unclassified	This fund is used to account for monies received and disbursed through the Substance Abuse Prevention and Treatment Federal Block Grant. This grant provides community-based services to substance abuse clients.	Yes
8794	096	Community Mental Health Services Unclassified	This fund is used to account for monies received from the Community Mental Health Services Block Grant. Monies are utilized to provide community-based services to mentally ill children and adults.	Yes
8825	096	Abstinence Education Program - Unclassified	This fund is used to receive and disburse federal block grant funds for the purpose of providing abstinence education. This grant provides statewide abstinence only education targeting children ages 10-14.	Yes

OTHER SPECIAL REVENUE
DHHR - DIVISION OF HEALTH

DHHR FUND/ACTIVITY DESCRIPTION

<u>FUND</u>	<u>ACTIVITY</u>	<u>ACCOUNT NAME</u>	<u>USE OF FUNDS</u>	<u>FUNDS PERSONAL SERVICES</u>
5119	099	Certification of Intermediate Care Facility (ICF)/Skilled Nursing Facility (SNF)	Monies from this fund are used to review and investigate facilities for Medicaid Certification, compliance of regulations for nursing homes, long-term care facilities and mental health group homes. Monies are received through a contract with the Bureau for Medical Services.	Yes
5125	099	Family Planning	Monies from this fund are used to provide counseling, examination and methods of birth control and family planning with male and female citizens of the State. Monies are received from the State Medicaid Program under Title XIX services.	Yes
5127	099	Kellogg Grant Fund	The Community Voices Project funded by the W. K. Kellogg Foundation through the University System of West Virginia.	No
5131	099	Commonly Based Fetal & Infant Mortality Review	Provides funding to monitor causes of death in fetuses and infants for possible prevention.	No
5132	099	Claude Worthington Benedum Foundation	This fund receives monies from the Claude Worthington Benedum Foundation. Monies are used in the perinatal task force study.	No
5134	099	Occupational Health Fund	This fund is utilized to receive and disburse monies relating to the American Legacy foundation. Monies will be used to reduce youth tobacco use through training, development of leadership and team building skills, and development of local teen chapters.	Yes
5137	099	Trauma Registry Fund	Monies for this fund are received from Highway Safety Program and are used to implement various emergency medical services projects such as data evaluation, training, and public information and education.	No
5139	099	Health Service Fees	This fund receives monies from fees and charges for services by the Office of Environmental Health Services, Office of Laboratory Services and the Office of the Chief Medical Examiner. Collections fund a portion of the operating expenses of these programs.	Yes



FY 2007 APPROPRIATION REQUEST
DIVISION EVALUATION SUMMARY

Revised _____

Page 1

Administration	_____	_____	_____	_____
Department/Bureau	_____	_____	_____	_____
Division of Finance	_____	_____	_____	_____
Division	_____	_____	_____	_____

Article _____

2

5

Statutory Reference

Division Description

The Division of Finance consists of two sections:

Accounting - Responsible for centralized general accounting, payroll, billing, accounts payable, accounts receivable, federal reporting and procurement for the department.

Financial Accounting & Reporting - Responsible for establishing and maintaining the statewide accounting system West Virginia Financial Information Management System (WVFIMS) and for preparation of the State's Comprehensive Annual Financial Report.

Funding Is Recommended As Follows:

Division Evaluation Summary Form AR1

Division Description - Briefly describe each division in terms of its major purpose, major objectives, long-range goals, the population served, the major services it provides, and any other pertinent information.

Recommendation - Please do not write in this section.

Statutory Reference - In the upper right corner, identify the Chapter(s) and Article(s) of the Code of West Virginia that address the functions of each division.

Included is a copy of each Division's Evaluation Summary as presented in the FY 2006 *Executive Budget*. If minor changes are necessary, please make the changes in **RED** ink. If major changes to this summary are necessary, then a **NEW** summary must be submitted with the request and marked **"Revised."** If AR1 is correct, please mark **"OK"** on form.

FY 2007 Appropriation Request Division Account Summary

Revised _____

Page 2

Administration		0203 Fund			2007 FY			0209 Org			2007 FY			2007 FY		
Department/Bureau		Appropriated General Revenue			Appropriated Special Revenue			Appropriated Federal Revenue			Appropriated Federal Revenue			Appropriated Federal Revenue		
Finance Division		Account Number			Account Number			Account Number			Account Number			Account Number		
	FY 2005 Actual State	FY 2006 Budgeted			FY 2007 Current-Level Request			FY 2007 Current-Level Request			FY 2007 Current-Level Request			FY 2007 Current-Level Request		
		General	Federal	Special	Other	Total	General	Federal	Special	Other	Total	General	Federal	Special	Other	Total
Number of Positions	12.00	1.48			6.75	8.23	1.48				8.23	1.48			6.75	8.23
Personal Services	475,201	102,940			317,126	420,066	102,940				420,066	102,940			317,126	420,066
Annual Increment	6,950	713			1,088	1,801	713				1,801	713			1,088	1,801
TOTAL PERSONAL SERVICES	482,151	103,653			318,214	421,867	103,653				421,867	103,653			318,214	421,867
Employee Benefits																
10-Personnel, Insurance Fees	1,460	355			1,620	1,975	355				1,975	355			1,620	1,975
11-Social Security Matching	32,541	7,929			24,343	32,272	7,929				32,272	7,929			24,343	32,272
12-Public Emp. Insurance Prem.	21,850	8,042			17,320	25,362	8,042				26,228	8,042			18,186	26,228
13-Other Health Insurance																
14-Workers Comp.(Rate: 0.70)	3,021	726			2,227	2,953	726				2,953	726			2,227	2,953
15-Unemployment Comp.																
16-Pension & Retirement	48,541	10,884			33,412	44,296	10,884				44,296	10,884			33,412	44,296
TOTAL EMPLOYEE BENEFITS	107,413	27,936			78,922	106,858	27,936				107,724	27,936			79,788	107,724
TOTAL CURRENT EXPENSES	325,412	135,794			852,700	988,494	135,794				988,494	135,794			852,700	988,494
TOTAL REP. & ALTERATIONS	168	1,000				1,000	1,000				1,000	1,000				1,000
TOTAL ASSETS	15,789	3,000			4,000	7,000	3,000				7,000	3,000			4,000	7,000
TOTAL OTHER DISB.	5,235	1,029			3,171	4,200	1,029				4,200	1,029			3,171	4,200
UNCLASSIFIED																
913 BRIM PREMIUM	49,215	70,609				70,609	70,609				70,609	70,609				70,609
125 GAAP PROJECT																
Number of Positions	7.00	8.50				8.50	8.50				8.50	8.50				8.50
Personal Services	300,176	411,697				411,697	411,697				411,697	411,697				411,697
Annual Increment		2,850				2,850	2,850				2,850	2,850				2,850
Total Personal Services	300,176	414,547				414,547	414,547				414,547	414,547				414,547
GROSS TOTAL	1,285,559	757,568			1,257,007	2,429,131	757,568				2,429,131	757,568				2,429,131
LESS REAPPROPRIATIONS																
NET TOTAL	1,285,559	757,568			1,257,007	2,429,131	757,568				2,429,131	757,568			1,257,873	2,015,441

Division Account Summary Forms AR2, AR2A

General Information - This form is a summary of each FY 2006 appropriated fund of the division along with the corresponding federal fund(s) and nonappropriated Special Revenue fund(s). After the Appropriation Requests are reviewed and the recommendations are determined, these forms will be completed with appropriate amounts for inclusion in the *Executive Budget*. Please do not write in the column entitled “Recommendation.”

There must be a separate AR2 filed for each General Revenue, Appropriated Special Revenue, and Federal Block Grant Funds for your agency.

For the FY 2007 Appropriation Request, it is not necessary to list each object code, with the exception of Employee Benefits. However, each activity that is “Unclassified” or is an appropriation for a program such as GAAP Project, Womens’ Commission, Office Automation, etc., must be shown using the following category breakdown: Personal Services, Annual Increment, Employee Benefits (by object code), Total Current Expenses, Total Repairs and Alterations, Total Assets, and Total Other Disbursements (Note: Total Other Disbursements will include all objects not associated with Current Expenses, Repairs and Alterations, or Assets).

Although Employee Benefits is the only activity that requires a breakdown to the object code level, you may be required at a later date to provide more detailed information by fund number to the State Budget Office and the Legislature.

FY 2005 Actual State - This column shall contain the Actual expenditures for both appropriated and reappropriated General Revenue and Special Revenue funds, as well as all Federal Block Grants that are appropriated in the Budget Act. These amounts shall agree with the Auditor’s Monthly Line Item (object code) Report, WVR 4020.

The Actual expenditures for Employee Benefits shall be reported at the object code level; all other Actual expenditures shall be reported at the category level.

FY 2006 Budgeted - “General” - Enter the amount budgeted, by object code, for Employee Benefits and by Category for all other items, for the General Revenue fund for FY 2006 as shown on the approved

Expenditure Schedule at the time of preparation of this request. If applicable, include all reappropriated amounts for each item of appropriation.

“Federal” - Enter the amount budgeted, by object code, for Employee Benefits and by Category for all other items from Federal Funds for FY 2006 as shown on the approved Expenditure Schedule at the time of preparation of this request.

“Special” - Enter the amount budgeted, by object code, for Employee Benefits and by Category for all other items, from appropriated Special Revenue Funds for FY 2006 as shown on the approved Expenditure Schedule at the time of preparation of this request. If applicable, also include all reappropriated amounts for each item of appropriation.

“Other” - Enter the amount budgeted, by object code, for Employee Benefits and by Category for all other items, from Other funds for FY 2006 as shown on the approved Expenditure Schedule at the time of preparation of this request.

NOTE: The above totals for Federal, Special, and Other should match Form AR7 “Estimated Disbursements FY 2006” column totals.

The sum of the General, Federal, Special, and Other columns shall be entered in the Total column.

Reappropriations - If applicable, enter the amount of reappropriated funds (see “FY 2006 Budgeted”), and subtract these amounts from the Gross Totals to arrive at the Net Totals in each column.

FY 2007 Current Level Request - Enter the request for this fund in the same manner as the FY 2006 Budgeted for General, Federal, Special, and Other funds in the respective columns and the total request from all sources in the Total column.

Submit a detailed list of the fund numbers, name, and amounts that make up the “Other” column (see instructions for Summary of Other Nonappropriated Accounts, Form AR6).

NOTE: The lines following Unclassified shall be used to list specific appropriations by activity and category. Form AR2A is available if more space is necessary.

Recommendation - Please do not write in this column.

DEPARTMENT/BUREAU: Education			
DIVISION/AGENCY: State Department of Education-Vocational Division			
FUND #: <u>8714-2007-0402-096</u> Fund-FY-Org-Act			
PROGRAM NAME: Vocational Education			
DESCRIPTION: These funds are provided under the Carl D. Perkins Act of 1990 to be utilized in accordance with an annual plan for vocational instructional programs to prepare individuals for employment in a specific occupation; provide vocational-education for special populations; provide consumers and homemaking programs; technical preparation education and supplemental equipment grants.			
GRANTOR: U.S. Department of Education			
Are state matching funds required? (Yes/No) <u>No</u>			
Formula:			
	Federal (%)	<u>100</u>	
	State (%)	<u>0</u>	
	Local (%)	<u>0</u>	
Is "Maintenance of Effort" required? (Yes/No) <u>Yes</u> (If so, describe in "COMMENTS" section.)			
Federal Catalog Number	Actual Receipts FY 2005	Estimated Receipts FY 2006	Estimated Receipts FY 2007
84.048	8,309,712	8,356,473	8,500,000
84.049	276,136	63,216	0
84.174	83,060	16,858	0
84.243	636,856	966,885	1,000,000
	9,305,764	9,403,432	9,500,000
COMMENTS: A 50% match is required for administration only. Maintenance of effort is based on second preceeding fiscal year. If not matched, federal payments will not be approved.			
CONTACT PERSON: Jane Doe		TELEPHONE: 555-0000	
TITLE: Director		E-MAIL: jdoe@stateofWV	

FY 2007 Schedule of Federal Funds for each Grant Form AR3

General Information - If federal funds have been or are expected to be received, a Schedule of Federal Funds must be completed for each grant. Only one (1) form is required for each grant, even if the grant provides funds for more than one section. In addition to including paper copies with the Appropriation Request, submit all AR3 forms electronically by disk or e-mail to Eric Wagner (ewagner@wvbudget.gov). If using acronyms in your submission, please be sure to spell them out the first time used and include a list of acronyms used in your submission.

Department/Bureau - Enter the name of your Department/Bureau (e.g., Department of Revenue, Bureau of Senior Services).

Division/Agency - Enter the name of your division/agency (e.g., Tax Division, Geological and Economic Survey).

Fund # - Enter the WVFIMS fund number to which the federal funds will be received.

Program Name - Enter the Name of the Program for which federal funds are granted. (Make sure each program has a unique identifying name, e.g. "Flood Disaster, June 1998" or "Flood Disaster, January 1996.")

Description - Briefly explain the purpose of the program and its goals. Please limit the description to approximately 50 words.

Grantor - Enter the name of the federal agency granting the funds.

Are State Matching Funds Required? - Enter "X" in the appropriate space provided.

Matching Formula - Enter the matching formula of this grant. If no State match is required, enter 100% Federal.

DEPARTMENT/BUREAU: Education			
DIVISION/AGENCY: State Department of Education-Vocational Division			
FUND #: <u>8714-2007-0402-096</u> Fund-FY-Org-Act			
PROGRAM NAME: Vocational Education			
DESCRIPTION: These funds are provided under the Carl D. Perkins Act of 1990 to be utilized in accordance with an annual plan for vocational instructional programs to prepare individuals for employment in a specific occupation; provide vocational-education for special populations; provide consumers and homemaking programs; technical preparation education and supplemental equipment grants.			
GRANTOR: U.S. Department of Education			
Are state matching funds required? (Yes/No) <u>No</u>			
Formula:			
	Federal (%)	<u>100</u>	
	State (%)	<u>0</u>	
	Local (%)	<u>0</u>	
Is "Maintenance of Effort" required? (Yes/No) <u>Yes</u> (If so, describe in "COMMENTS" section.)			
Federal Catalog Number	Actual Receipts FY 2005	Estimated Receipts FY 2006	Estimated Receipts FY 2007
84.048	8,309,712	8,356,473	8,500,000
84.049	276,136	63,216	0
84.174	83,060	16,858	0
84.243	636,856	966,885	1,000,000
	9,305,764	9,403,432	9,500,000
COMMENTS: A 50% match is required for administration only. Maintenance of effort is based on second preceeding fiscal year. If not matched, federal payments will not be approved.			
CONTACT PERSON: Jane Doe		TELEPHONE: 555-0000	
TITLE: Director		E-MAIL: jdoe@stateofWV	

Is “Maintenance of Effort” Required? - Enter “X” in the appropriate space provided.

Federal Catalog Number - Enter all federal catalog numbers that apply to these federal funds. If this does not apply, enter N/A.

Actual Receipts 2005 - This column shall show the actual receipts, by catalog number, for State FY 2005 (July 1, 2004 - June 30, 2005).

Total Estimated Receipts 2006 - This column shall show the total estimated receipts, by catalog number, for State FY 2006 as reflected on the approved Expenditure Schedule at the time of preparation of this request. (Should match Form AR7 “Estimated Receipts FY 2006” column.)

Total Estimated Receipts 2007 - This column shall show the total estimated receipts, by catalog number, for State FY 2007. (Should match Form AR7 “Estimated Receipts FY 2007” column.)

Comments - Use this space if additional information is necessary to further explain the matching formula and/or the “Maintenance of Effort” requirements. This may also be used for any other information that is considered useful, such as the impact on the program of federal fund reductions.

Contact Person - Enter the name, title, telephone number, and e-mail address of the individual to contact for additional information regarding this program. *This information is for State Budget Office use only and will not be published in the budget document.*

The dollar amounts have been deleted. If only minor changes are necessary, please mark changes in RED ink and enter new dollar amounts. If major changes are necessary or a new program is to be added, then a new form must be submitted with the request and marked “Revised/New.”

Fund	2007 FY	Org
Appropriated Federal Revenue		
Account Number		

[illegible]

Request for Appropriation - Improvement above Current Level Form AR4

General Information - This form is designed to accommodate all requests for funds to expand programming over and above that which will be provided at the FY 2007 current level. All improvements or enhancements to a division's normal operation must be requested on this form.

FY 2007 Requests - Enter the request for this fund in the same manner as previously outlined (see Form AR2) for General, Federal, Special, and Other funds in the respective columns and the total request from all sources in the Total column.

Justification/Anticipated Benefits - Please justify in precise and explicit terms exactly why this improvement is necessary, what objective this improvement will accomplish, and the payback period, if applicable. If this improvement will become an ongoing program, explain the long-range objectives. Indicate by marking on the form if this is a "one-time" request or "continuing request."

All improvement requests must include the anticipated benefits as they relate to the program's mission/performance measures. Improvements above Current Level will not be considered without this information.

Any improvement request resulting from a court order or statutory mandate shall be explained in the justification section of Form AR4 identifying the date and reference of the court order or statute.

If this improvement is to bring in additional federal funds, please indicate the dollar amount of additional federal funds anticipated.

If the improvement requested is for a Capital Expenditure, attach a copy of the Capital Expenditure Project Information form, Form AR8.

All Improvement Levels shall be ranked according to the priority within the DIVISION as determined by the Division Director and Department Secretary/Bureau Commissioner.

Request for Supplemental Appropriation Form AR5

General Information - This form is only to be used when requesting a supplemental appropriation for FY 2006 (current fiscal year).

FY 2006 Request - Enter the request for this fund in the same manner as previously outlined (see Form AR2) for General, Federal, Special, and Other funds in the respective columns and the total request from all sources in the Total column.

Justification - Please justify in precise and explicit terms exactly why this supplemental appropriation request is necessary and what objective it will accomplish.

If the increased funding is for a Capital expenditure, attach a copy of the Capital Expenditure Project Information form, Form AR8.

If this supplemental will become an ongoing program, explain the long-range objectives. Indicate by marking if this is a “one-time” request or “continuing request” on the form. If a continuing request, make sure to submit an Improvement Above Current Level form, Form AR4 for FY 2007 funding consideration.

Any supplemental request resulting from a court order or statutory mandate shall be explained in the justification section of Form AR5 identifying the date and reference of the court order or statute.

If this supplemental is to bring in additional federal funds, please indicate the dollar amount of additional federal funds anticipated.

All supplemental requests must include the anticipated benefits as they relate to the program’s mission/performance measures.

FY 2007 Current Level Request Summary of Other Nonappropriated Accounts

Revised _____

Page

7

Administration Department/Bureau		0210 Fund	2007 FY	0213 Org	2007 FY	2007 FY	2007 FY	2007 FY
Purchasing Division		Appropriated General Revenue Account Number			Appropriated Special Revenue Account Number		Appropriated Federal Revenue Account Number	
Fund No.	Name/Purpose of Account	Personal Services			Annual Increment	Employee Benefits	Other	Total
2031	DOH Reimbursement - to accept reimbursement for expenses incurred during procurement activities for the Division of Highways	61,000				21,000	90,571	172,571
2035	Vendor Registration - to register vendors bidding on State contracts	15,204			150	5,500	220,056	240,910
2039	Seminars & Classes - to conduct seminars on purchasing rules, regulations, procedures and legal issues						60,000	60,000
2281	Surplus Property - to dispose of expendable, unusable or obsolete commodities owned by the State by selling or transferring to eligible organizations	387,107			10,650	131,500	858,020	1,387,277
2300	Travel Management - to manage the State's fleet of vehicles and aircraft and to enforce travel regulations	355,968			5,050	108,305	7,454,720	7,924,043

Summary of Other Nonappropriated Accounts Form AR6

General Information - This form is a summary of the funds and amounts that are included in the “Other” column of the Division Account Summary, Form AR2, AR2A. A separate Summary of Other Nonappropriated Accounts shall be submitted along with each Division Account Summary that has “Other” funds.

Name/Purpose of Account - Name and purpose of account as shown on Expenditure Schedule Form ES2B.

Fund Number - Fund number assigned by State Auditor.

Personal Services - Current Level Request for FY 2007.

Annual Increment - Current Level Request for FY 2007.

Employee Benefits - Current Level Request for FY 2007.

Other - Includes all requested dollars not specified as Personal Services, Annual Increment, or Employee Benefits.

Total - Total request for each fund.

Total FY 2007 Current Level Request - Other - Total all columns to equal the total Personal Services, Annual Increment, Employee Benefits, and Other that are requested on Form AR2, AR2A.

SUMMARY OF RECEIPTS AND DISBURSEMENTS

Fiscal Year 2005 Through Fiscal Year 2007

☐ Appropriated Federal Funds & Federal Block Grants Accounts (Listed in Budget Act)

☒ Appropriated Special Revenue Accounts (Listed in Budget Act)

☐ Other Federal Funds

☐ Other Special Revenue Accounts

 Spending Unit Agriculture

 Department/Bureau of Agriculture

 Address State Capitol Complex Charleston, WV 25305

Account Name	WV/FIMS Fund #	Actual Cash & Investment Balance	Actual Receipts	Actual Disbursements	Actual Cash & Investment Balance	Estimated Receipts	Estimated Disbursements	Estimated Cash & Investment Balance	Estimated Receipts	Estimated Disbursements	Estimated Cash & Investment Balance
		End FY 2004	FY 2005	FY 2005	End FY 2005	FY 2006	FY 2006	End FY 2006	FY 2007	FY 2007	End FY 2007
Agriculture Fees Fund	1401	1,117,114	1,710,413	1,649,874	1,177,653	1,603,100	2,578,100	202,653	2,385,447	2,578,100	10,000
TOTAL		1,117,114	1,710,413	1,649,874	1,177,653	1,603,100	2,578,100	202,653	2,385,447	2,578,100	10,000

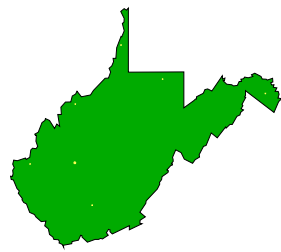
Summary of Receipts and Disbursements Form AR7

General Information - Form AR7 will be used to consolidate receipts and disbursements for all nongeneral revenue accounts over a three year period. This form will greatly assist the State Budget Office in preparing the “Combined Statement of Revenues, Expenditures, and Changes in Fund Balances” that is now required in the *Executive Budget* document.

For accounts that expire and have a 13th month (July) close out period, be sure to adjust the cash balances at the end of the fiscal year to reflect the 13th month expenditures.

Note: At the top of AR7, the source of funds must be indicated by marking the appropriate box. A separate form must be submitted for each source of funding.

1. The name of the fund and WVFIMS four-digit fund number.
2. Actual cash balance and any funds deposited in an investment account at the close of the 13th month of FY 2004. Obtain from WVFIMS Fund Ledger Inquiry. From WVFIMS main menu choose “WVFIMS INQUIRIES,” then choose “LEDGER INQUIRIES,” then choose “FUND LEDGER INQUIRY,” (or at “NEXT:” prompt at bottom of screen use “QFQ”). Type in fund number, press Enter and tab/move to select “3900 – Fund Balance – Unreserved.” Type “S”/Enter/F2 and use total at bottom of screen.
3. Actual Receipts and Actual Disbursements for FY 2005. Must match Auditor’s Monthly Line Item Report (WVR4020) for the 13th month FY 2005.
4. Actual Cash and Investment Balance at the close of the 13th month of FY 2005. Obtain from WVFIMS Fund Ledger Inquiry Prompt. Use the total beside 3900 - Fund Balance - Unreserved.
5. Estimated Receipts and Disbursements for FY 2006 as shown on your approved FY 2006 Expenditure Schedule. **Disbursements must match AR2, AR2A, and AR11.**
6. Estimated Cash and Investment Balance at the close of FY 2006 as shown on your approved FY 2006 Expenditure Schedule.
7. Estimated Receipts for FY 2007.
8. Estimated Disbursements for FY 2007 as reflected on your Appropriation Request at the Current Level. **Disbursements must match AR2, AR2A, and AR11.** Also, nonappropriated funds must match AR6.
9. Estimated Cash and Investment Balance at the close of FY 2007. (This number cannot be negative.)



Section II

Capital Expenditures

Capital Expenditure Project Instructions Form AR8

General Information - A capital expenditure project is defined as any major construction, land acquisition, or renovation activity that adds value to a government's physical assets or significantly increases the useful life. A separate form must be completed for each project with a total cost of \$100,000 or more. A project may include several categories with a combined total cost of \$100,000 or more (e.g., \$90,000 construction, \$15,000 land acquisition).

In addition, a separate form must be submitted for each major equipment project of \$50,000 or more that is not included in any other project. A major equipment project is the purchase of a single item (e.g., a bulldozer) or like items (e.g., fleet of vehicles, computer equipment).

Department/Bureau - Enter the name of the department/bureau submitting the request.

Division - Enter the name of the division submitting the request.

Project Name - Enter the name of the project.

Division Priority - All projects must be ranked from the most important (Number 1) to the least important by division. Enter the division priority number.

Contact Name/Telephone/E-mail Address - Please provide the name, telephone number, and e-mail address of the person best suited to respond to questions regarding the project listed.

SOURCES OF FUNDING:

FY 2006 - Include only funds that are included on the approved expenditure schedule for your agency at the time of submission of this form plus any requested supplemental appropriations. If you are requesting a supplemental appropriation, please provide details (including the dollar amount) in the "Describe funding sources" section.

Capital Expenditure Project Information
FY 2006 - FY 2011

Department/Bureau: Administration **Division:** General Services

Project Name: P&G Debt Service **Division Priority:** 1

Contact Name: Jane Doe **Telephone:** 558-0000
E-Mail: jdoe@state.wv.us

SOURCES OF FUNDING:

	FY 2007					
	Current Level	Improvement				
	Request	Request/ Increase *				
	FY 2006	Request	FY 2008	FY 2009	FY 2010	FY 2011
General						
Federal						
Special						
Other	122,130	122,130	122,130	122,130		
TOTAL	122,130	122,130	122,130	122,130		

* must attach copy to form AR4 if improvement is requested

SUMMARY OF EXPENDITURES:

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Renovation & Repair						
New Construction						
Land Acquisition	96,075	102,815	110,029	117,747		
Subtotal	96,075	102,815	110,029	117,747		
Cost of Financing	26,055	19,315	12,101	4,383		
Equipment						
Cost of Financing						
TOTAL	122,130	122,130	122,130	122,130		
Debt Service						

Start date of project: July 1997 **Estimated completion date:** June 2009

Financed or leased? Yes ☒ No ☐ **Annual Interest Rate:** 6.80%

Method of financing/leasing: Lease purchase contract #GSD signed 6/30/97 with Edward A. Haddad for a two story office building and surrounding lot-formerly P&G Building. Terms 144 payments @ 10,177.51 beginning July 1997 and ending on June 25, 2009.

Describe funding sources: State Building Commission fund 2241 - rent proceeds.

Description and justification of project: Expand available office space for state agencies.

Annual Impact on Operating Budget
(Positive or Negative in Current Level Dollars)

Describe how this project will impact your agency's budget.

FTE's		<u>After debt service is paid recovery should be in excess of \$140,000/year</u>
Personal Services		
Employee Benefits		
Utilities	115,868	
Maintenance	85,976	
Other	14,716	
TOTAL	<u>\$216,560</u>	

FY 2007 Current Level Request - Include funding that is already provided in your FY 2007 Current Level Request.

FY 2007 Improvement Request/Increase - Include any funds being requested in a FY 2007 improvement package (Form AR4). If you are requesting an improvement to provide funding for this project, you must attach a copy of Form AR8 with the improvement package. If an improvement form is not submitted the amount in the improvement/request/increase column will be ignored.

FY 2008 - Enter the total amount of funding that will be required during FY 2008, regardless of whether the funds will come from current level or improvements.

FY 2009 - Enter the total amount of funding that will be required during FY 2009, regardless of whether the funds will come from current level or improvements.

FY 2010 - Enter the total amount of funding that will be required during FY 2010, regardless of whether the funds will come from current level or improvements.

FY 2011 - Enter the total amount of funding that will be required during FY 2011, regardless of whether the funds will come from current level or improvements.

General - Include any funding provided from the State's General Revenue Fund.

Federal - Include all federal funding, whether appropriated or nonappropriated.

Special - Include any Special Revenue funding that is appropriated by the Legislature.

Other - Include any Special Revenue funding that is not specifically appropriated by the Legislature.

TOTAL - Total of the four funding types above.

Capital Expenditure Project Information
FY 2006 - FY 2011Page 10
Revised

Department/Bureau: Administration Division: General Services

Project Name: Huntington Debt Service Division Priority: 2

Contact Name: Jane Doe Telephone: 558-0000
E-Mail: jdoe@state.wv.us

SOURCES OF FUNDING:

	FY 2006	FY 2007 Current Level Request	FY 2007 Improvement Request/ Increase *	FY 2008	FY 2009	FY 2010	FY 2011
General							
Federal							
Special							
Other	187,220	187,120		189,075	94,958		
TOTAL	187,220	187,120		189,075	94,958		

* must attach copy to form AR4 if improvement is requested

SUMMARY OF EXPENDITURES:

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Renovation & Repair						
New Construction						
Land Acquisition	157,500	165,000	175,000	90,000		
Subtotal	157,500	165,000	175,000	90,000		
Cost of Financing	29,720	22,120	14,075	4,958		
Equipment						
Cost of Financing						
TOTAL	187,220	187,120	189,075	94,958		
Debt Service						

Start date of project: November 1988 Estimated completion date: December 2008

Financed or leased? Yes ☒ No ☐ Annual Interest Rate: 4-4.95%

Method of financing/leasing: Lease purchase with Huntington Municipal Development Authority. Lease/purchase refinanced 3/98, and last payment is to be made 12/1/2008

Describe funding sources: State Building Commission fund 2241 - rent proceeds.
Sublease with West Virginia Board of Regents. Marshall University pays amount of debt service to Fund 2241.

Description and justification of project: Expand available office space for state agencies.

Annual Impact on Operating Budget
(Positive or Negative in Current Level Dollars)

Describe how this project will impact your agency's budget.

FTE's		No impact.
Personal Services		
Employee Benefits		
Utilities		
Maintenance		
Other		
TOTAL		

SUMMARY OF EXPENDITURES:

FY 2006 - List any expenditures on capital expenditure projects for which FY 2006 funds have been budgeted.

FY 2007 through 2011 - List the proposed expenditures for each fiscal year. Should be limited to the amount that could be reasonably funded and administered in a single year.

Renovation and Repair - Restoration projects to the government's physical assets.

New Construction - Expenditures should reflect the costs for the construction of roads, bridges, new building or facilities (including landscaping), or for the expansion or extension of existing facilities. Also, include architectural fees, surveying fees, etc.

Land Acquisition - Expenditures should reflect the estimated cost of acquiring right-of-way and preparing the site for construction, including demolition.

Equipment - List any of the following:

- Purchase of a single item of equipment with a total cost of \$50,000 or more (e.g., a bulldozer);
- Purchase of like items of equipment with a total cost of \$50,000 or more (e.g., five [5] automobiles);
- Equipment of any value that, when combined with other categories such as Renovation and Repair, puts the total cost of the project at \$100,000 or more (e.g., \$60,000 Renovation and Repair and \$40,000 Equipment).

Cost of Financing - Includes, but is not limited to, bond counsel, trustee counsel, underwriter counsel, credit enhancements, taxes, accountant fees, financial advisor fees, rating agency fees, debt service reserve, and interest. Do not include payment of principal.

TOTAL - Total of all expenditures.

Capital Expenditure Project Information
FY 2006 - FY 2011

Department/Bureau: Administration **Division:** General Services

Project Name: Capitol Roof Level Parapet Wall **Division Priority:** 3

Contact Name: Jane Doe **Telephone:** 558-0000
E-Mail: jdoe@state.wv.us

SOURCES OF FUNDING:

	FY 2007					
	Current Level	Improvement				
	Request	Request/ Increase *				
	FY 2006		FY 2008	FY 2009	FY 2010	FY 2011
General						
Federal						
Special						
Other	4,830,000	2,415,000	2,415,000			
TOTAL	4,830,000	2,415,000	2,415,000			

* must attach copy to form AR4 if improvement is requested

SUMMARY OF EXPENDITURES:

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Renovation & Repair	4,830,000	2,415,000	2,415,000			
New Construction						
Land Acquisition						
Subtotal	4,830,000	2,415,000	2,415,000			
Cost of Financing						
Equipment						
Cost of Financing						
TOTAL	4,830,000	2,415,000	2,415,000			
Debt Service						

Start date of project: 2003 **Estimated completion date:** 2008

Financed or leased? Yes ☐ No ☒ **Annual Interest Rate:** N/A

Method of financing/leasing: N/A

Describe funding sources: Capitol Dome and Capital Improvements Fund (net video lottery receipts) - Fund 2257

Description and justification of project: Due to the aging of the building, the freeze/thaw conditions, the wall has a large percentage of failure in the caulking and deterioration of the brick, and the wall has shifted which has resulted in interior water damage due to leaks, steel damage, etc.

Annual Impact on Operating Budget
(Positive or Negative in Current Level Dollars)

Describe how this project will impact your agency's budget.

FTE's	_____	No impact. Funds are set aside for this renovation.
Personal Services	_____	_____
Employee Benefits	_____	_____
Utilities	_____	_____
Maintenance	_____	_____
Other	_____	_____
TOTAL	=====	_____

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. Enter the actual amount of debt service payments to be made during each fiscal year.

Start/completion date - Indicate dates of project.

Financed or leased? - Mark “X” in appropriate space provided. If “yes,” state the annual interest rate.

Method of financing/leasing - Describe the terms of the finance options or lease contract.

Describe funding sources - Provide detailed information regarding the source(s) of funding for this project. Describe any special revenue funds, federal grants, requests for supplemental appropriations or improvements, or any proposed bonds, debt service, or other methods of financing options that are being considered.

Description and justification of project - Give a concise narrative explanation of the project and what is to be accomplished. The description should include the location of the improvement, its size or dimensions, and the type of construction proposed (if any). If the exact location of the project has not been determined, please indicate the proposed site(s). If the project is an equipment purchase, describe the nature of the purchase and its related benefits. Also, indicate the need for the proposed project and the reasons for selecting the proposed time period. Please cite any compliance issues (ADA, OSHA, etc.) or legal mandates that necessitate this project.

You are encouraged to identify the anticipated nonfinancial impact of significant nonroutine capital expenditures. Examples – cleaner environment, improved response time by public safety employees, smaller class sizes in schools.

If you are requesting an improvement package or supplemental appropriation to fund this project, or if the proposed funding is otherwise uncertain, describe the effect on the project if a portion of the funding were not provided. (For example, if 50% of the funds for a project are from your current level request and 50% are being requested as an improvement, what will be the status of the project if the improvement is not granted? Will the other funding still be used to execute a portion of the project? Will the project be downscaled to match the available funds? Will the project be canceled completely? If so, where will the current level funds be used?)

Capital Expenditure Project Information
FY 2006 - FY 2011

Department/Bureau: Administration **Division:** General Services

Project Name: Capitol Complex Sidewalks, Pavers & Steps **Division Priority:** 4

Contact Name: Jane Doe **Telephone:** 558-0000
E-Mail: jdoe@state.wv.us

SOURCES OF FUNDING:

	FY 2007					
	Current Level	Improvement				
	Request	Request/ Increase *				
	FY 2006		FY 2008	FY 2009	FY 2010	FY 2011
General						
Federal						
Special						
Other	275,000		375,000	1,050,000		
TOTAL	275,000		375,000	1,050,000		

* must attach copy to form AR4 if improvement is requested

SUMMARY OF EXPENDITURES:

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Renovation & Repair		275,000	375,000	1,050,000		
New Construction						
Land Acquisition						
Subtotal		275,000	375,000	1,050,000		
Cost of Financing						
Equipment						
Cost of Financing						
TOTAL		275,000	375,000	1,050,000		
Debt Service						

Start date of project: 2005 **Estimated completion date:** 2009

Financed or leased? Yes _____ No ☒ **Annual Interest Rate:** N/A

Method of financing/leasing: N/A

Describe funding sources: Capitol Dome and Capital Improvements Fund (net video lottery receipts) - Fund 2257

Description and justification of project: Several of the pavers, sidewalks, and steps have been repairs or replaced. Due to concerns for the employees and the public repairs must continue to be made.

Annual Impact on Operating Budget
(Positive or Negative in Current Level Dollars)

Describe how this project will impact your agency's budget.

FTE's	_____	No impact. Funds are available from a dedicated source.
Personal Services	_____	_____
Employee Benefits	_____	_____
Utilities	_____	_____
Maintenance	_____	_____
Other	_____	_____
TOTAL	=====	_____

IMPACT ON OPERATING BUDGET:

Annual Impact on Operating Budget - Indicate any anticipated increase or decrease in operating costs resulting from this project. (Increases are to be shown as positive (+) numbers; decreases are to be shown as negative (-) numbers.) **If no impact is anticipated, you must indicate by entering zeros.** Costs listed should reflect estimated expenditures and/or savings for the first full year of operation. For example, construction of a water main would not increase operating costs, but may produce some savings. Construction of a new maintenance facility may increase operating costs for utilities and supplies. Future year costs should be addressed in the project description narrative. Current year estimates for operating costs are to be based on FY 2006 dollars, and any future costs described in the narrative should not be adjusted for inflation.

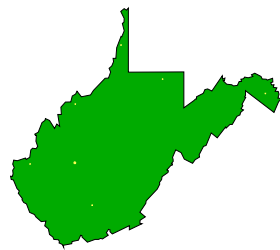
Describe how this project will affect your agency's operating budget - Describe the nature of the increases/decreases shown in the previous item (e.g., Why are additional personnel needed? What classification of personnel? Why will this project cause utility costs to decrease/increase? Why will this project cause maintenance costs to decrease/increase?).

Division Summary of Capital Expenditure Projects
FY 2006 - FY 2011Page 12
Revised _____Department/Bureau: AdministrationDivision: General Services

Priority #	Project Dates		Project Name	Total Project Cost
	Start	Finish		
1	1997	2009	P&G Debt Service	\$610,651
2	1988	2008	Huntington Debt Service	845,257
3	2003	2008	Capitol Roof Level Parapet Wall	9,660,000
4	2005	2009	Capitol Complex Sidewalks, Pavers & Steps	1,700,000
5				
6				
7				
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Division Summary of Capital Expenditure Projects Form AR9

Each division/agency must file a Summary of Capital Expenditure Projects on this form, listing all projects for which capital expenditure information is filed. The projects must be listed in order of priority to the division. For each project, please provide estimated Start/Finish dates and the total cost of the project.



Section III

Narrative Instructions

Guidelines for Program Summary/Division Program Summary Form AR10 and AR11

Please complete the Program Summary worksheet and the Division Program Summary worksheet using the following criteria:

- **Program** - A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the government is responsible. A unit can be a division, a section, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. See “Narrative Instructions for Programs” on page 53.
- Please define a **program** at the **lowest** reasonable unit that fully describes the intended activities/functions. Administrative/Support functions, if not already included in a specific program, must be considered a program. **Make sure programs identified on AR10 and AR11 match the programs submitted with your narrative information.**

FY 2007 PROGRAM SUMMARY

Department/Bureau Administration

Program Name Accounting

Division Finance

Federally Mandated? (Yes/No) No State Mandated? (Yes/No) Yes

If State Mandated, cite WV Code Chapter 5A Statutory Reference Article 2

0203	2007	0209
Fund	FY	Org
Appropriated General Revenue		
Account Number		

2007	2007
FY	FY
Fund	Fund
Appropriated Special Revenue	
Account Number	
Appropriated Federal Revenue	
Account Number	

Expenditure Summary	FY 2005 Actual All Funds	FY 2006 Base					FY 2007 Current Level Request				
		General	Federal	Special	Other	Total	General	Federal	Special	Other	Total
Number of Positions	0.70	0.70				0.70	0.70				0.70
Total Personal Services	51,992	21,171				21,171	21,171				21,171
Employee Benefits	19,000	6,000				6,000	6,000				6,000
Unclassified	778,894	323,242				323,242	323,242				323,242
Gross Total	849,886	350,413				350,413	350,413				350,413
Less Reappropriations											
Total Program	849,886	350,413				350,413	350,413				350,413

Program Summary Form AR10

Department/Bureau - Enter Constitutional Office/Department/Bureau submitting the request.

Division - Enter the name of the division submitting the request.

Program Name - Enter the name of the program. (Identify Acronyms)

Federally Mandated - Indicate whether the program is mandated by the federal government.

Expenditure Summary - Program Expenditures

- Listed by major category of expenditures (Number of Positions, Total Personal Services, Employee Benefits, Unclassified).

- Listed by fiscal year

- FY 2005 Actuals All Funds - This column consolidates **all funds** (General, Appropriated Federal and Special, and Other Federal and Special). These amounts shall agree with the Auditor's Monthly Line Item (object code) Report, WVR4020.

- FY 2006 Base by fund - The amount budgeted as shown on the approved expenditure schedule at the time of preparation of this request. Include reappropriated funds. Do not include supplemental requests.

- FY 2007 Current Level Request by fund - The amount requested as shown on AR2 and AR2A. Do not include anticipated reappropriated funds or improvement requests to FY 2007.

FY 2007 Division Program Summary

Department/Bureau Administration

Division Finance

Programs	FY 2005 Actual All Funds	FY 2006 Base					FY 2007 Current Level Request				
		General	Federal	Special	Other	Total	General	Federal	Special	Other	Total
Accounting	849,886	350,413				350,413	350,413				350,413
Single Audit	1,000,000				1,257,007	1,257,007				1,257,873	1,257,873
FARS	1,095,419	988,542				988,542	944,731				944,731

Division Program Summary Form AR11

Department/Bureau - Enter Constitutional Office/Department/Bureau submitting the request.

Division - Enter the name of the division submitting the request.

Programs - List programs from Form AR10. Enter **totals** for FY 2005 Actuals, FY 2006 Base, and FY 2007 Current Level Request. A separate program summary, Form AR10, must be completed for each program listed on the Division Program Summary, Form AR11.

Expenditure Summary - Consolidate all programs by major category of expenditures (Number of Positions, Total Personal Services, Employee Benefits, Unclassified).

On AR11, total programs should balance under the Programs section and the Expenditure Summary section. Totals for the FY 2006 Base and FY 2007 Current Level Request should match the totals of all AR2/AR2A's for the division.

Narrative Instructions

Purpose

The purpose of the budget narratives is to provide brief descriptions of all agencies in state government. In general, the narrative explains an agency's mission and shows (through operations, goals, objectives, and performance measures) how that mission is to be accomplished in the coming fiscal year.

Organization

The narratives organize state agencies into three levels:

- The highest level is the *Constitutional Officer, Department, or Bureau*: established by state law.
- The next level down is *Division*: a primary entity of government that receives an appropriation in the budget bill.
- The lowest level is *Program*: a group of related activities performed by one or more organizational units to accomplish a function for which the government is responsible. (A unit can be a division, section, or workgroup.)

Because different information is requested from each level, please review the section levels on the "Checklist of Requested Information" page to determine what information should be submitted.

Enclosures

- a printed copy of your agency's narrative from the FY 2006 *Executive Budget* and
- a diskette of the narrative text (without styles) from the FY 2006 *Executive Budget*.

Preparation

- **Begin with the narrative file on the enclosed diskette. Do not use the narrative as you submitted it last year or it will be returned.**
- Changes to an agency's organizational chart (if applicable) may be written directly on the printed copy.
- If your agency is unable to read or write to a diskette, call Diana Schwab at 558-5890.
- The programs included in your narrative should match the programs listed on the Appropriation Request Forms AR10 and AR11.

- Follow carefully the directions for changing the “Estimated” and “Actual” statistical performance measures. Details for these measures are located near the end of this chapter under “Updating Statistical Performance Measures” on page 56.

Narrative Formatting Guidelines

- Use a single space (not two spaces) between sentences.
- Avoid manual page breaks (“Control” + “Enter”). Let your narrative flow across pages.
- Every acronym in the narrative must be spelled out in the text (the first time it is used) and included in a list submitted with the appropriation request.
- Use tabbed columns for the six-column, statistical performance measures. (The columns are not required to line up.)
 - ▶ Use a single tab between each column. (Do not use the spacebar to align.)
 - ▶ Do not use a table.
- If a six-column performance measure uses statistics with decimal points, each statistic must display the same number of decimal points across that row.

Submitting the Narrative

Submit one printed copy of your budget narrative and a copy on diskette to the State Budget Office on or before September 1, 2005. The narratives will be formatted, edited, and returned to the agencies for hard copy proofing before the FY 2007 *Executive Budget* is printed.

If you have any questions regarding the narrative, please call Diana Schwab at 558-5890 or send an e-mail to budget@state.wv.us.

✓ Checklist of Requested Information ✓

CONSTITUTIONAL OFFICER & DEPARTMENT & BUREAU narratives shall include the following:

(Length: three page maximum)

- ☐ Organizational Chart
 - ☐ Mission Statement
 - ☐ Goals/Objectives
-

DIVISION narratives shall include the following:

(Length: two page maximum)

NOTE: If the division is the lowest level (the program), then information should be submitted at the program level.

Division level with programs

- ☐ Mission Statement
- ☐ Operations

Division level with no separate programs

- ☐ Mission Statement
 - ☐ Operations
 - ☐ Goals/Objectives
 - ☐ Performance Measures
-

PROGRAMS shall be in alphabetical order* and shall match the programs submitted on Forms AR10 and AR11. Include the following for each program:

(Length: a half page maximum per program)

- ☐ Mission Statement
- ☐ Goals/Objectives
- ☐ Performance Measures (Maximum: three good measures per program)

* A program with one overall administrative function will be listed first.

Narrative Instructions for Constitutional Officers/Departments/Bureaus

MISSION STATEMENT - The mission statement gives the reason for the Constitutional Officer, Department, or Bureau's existence. It should respond to the following questions:

- What is unique about your product or service?
- Who is your intended primary client or target group?
- Why is your product or service of benefit?

Example:

The Department of Military Affairs and Public Safety's mission is to provide for the public safety of the people of West Virginia and to provide these services effectively and efficiently through a highly motivated and professional workforce.

GOALS AND OBJECTIVES – Goals are established by the agency. They are issue-oriented statements that declare what an agency intends to accomplish to fulfill its mission.

Objectives are detailed, quantifiable, time-specific statements of activities related to achieving the goals. They are targets for specific agency or program actions.

Example:

Listed below is a goal of the Higher Education. The goal has two objectives that detail how the agency plans to accomplish the goals.

Economic Development

Better educated workforce equals a better economy.

- *Create by 2005 a total of 5,000 new jobs directly related to training and education programs of public colleges and universities.*
- *Create 2,000 new research-related jobs by 2005.*

Narrative Instructions for Divisions

MISSION STATEMENT - The mission statement gives the reason for the division's existence. It should respond to the following questions:

- What is unique about your product or service?
- Who is your intended primary client or target group?
- Why is your product or service of benefit?

Example:

Public Defender Services provides funds to attorneys and other service providers who defend indigents accused of crimes and other wrongdoing in order to ensure that constitutionally-required due process protections are afforded to all citizens regardless of wealth.

OPERATIONS – The Operations section details the activities and/or functions of the division. Since divisions are commonly broken down into programs, the Operations section can also list these programs and their respective functions.

Example:

Listed below are some of the detailed activities and/or functions of the Division of Culture and History.

Archives and History Section

- *Operate the Archives Library as a repository for public and historical records and assist the public with access to those records.*
- *Collect and preserve historical and genealogical records, publications, photographs, audiovisual material, and microfilm.*

Museum Section

- *Operate the agency's museums and historic sites.*
- *Preserve, present, document, and conserve the state's collection of artifacts.*
- *Plan and execute the agency's calendar of events and programs, including festivals, theater productions, concerts, conferences, and workshops.*

NOTE: If a division has no listed programs, then information should be submitted to include mission, operations, goals/objectives, and performance measures.

Narrative Instructions for Programs

MISSION STATEMENT – The mission statement gives the reason for your program’s existence. It should address the following questions:

- What product or service does your program provide?
- Who is your program’s client or target group?
- Why is your program provided?

Example:

Provide support for computer systems used by the Tax Division to perform daily tax administration functions.

GOALS/OBJECTIVES - Goals are established by the agency. They are issue-oriented statements that declare what an agency intends to accomplish to fulfill its mission.

Objectives are detailed, quantifiable, time-specific statements of activities related to achieving the goals. They are targets for specific agency or program actions.

Example:

Listed below are two goals of the Revenue Division program of the Tax Division. Under the goal are two objectives that detail how the Revenue Division plans to accomplish that goal.

Successfully implement the Data Reengineering and Modernization (DREAM) project utilizing the remittance processor funding.

- *Increase to 70% the checks presented by image to the State’s financial institution by FY 2007.*
- *Expand to 80% the data captured through automated recognition technologies by FY 2007.*

PERFORMANCE MEASURES - Performance measures are a tool used by all levels of management, as well as the public, to determine whether a program is accomplishing its mission efficiently and effectively.

A program’s performance measures should be linked to its goals. The Revenue Division goals shown above could be performance measures where the actuals and estimates are measured in percent. Agencies

are not required to use the same performance measures as the previous year; as goals and objectives change and improve, so may performance measures change and improve.

There are three steps that program managers must perform in order to develop meaningful measures.

Step 1: Define program mission.

Step 2: Identify performance results. Performance results can be classified into three types: client benefits/impacts, strategic outcomes, and work process outputs.

NOTE: Only the “Client Benefits/Impacts” should be submitted in a program narrative.

A. Client Benefits/Impacts (Most important)

- These describe what you do directly for your customers.
- Reflect the extent of achievement of the program’s objectives.
- Likely to be viewed by the public as a benefit.

Examples of Client Benefits/Impacts:						
<i>Fiscal Year</i>	<i>Actual 2003</i>	<i>Actual 2004</i>	<i>Estimated 2005</i>	<i>Actual 2005</i>	<i>Estimated 2006</i>	<i>Estimated 2007</i>
• <i>Pension benefits received</i>	#	#	#	#	#	#
• <i>Percent of devices passing safety inspection</i>	#	#	#	#	#	#
• <i>Jobs retained or created</i>	#	#	#	#	#	#
• <i>Percent of complaints resolved within 90 days</i>	#	#	#	#	#	#
• <i>Export sales increased</i>	#	#	#	#	#	#
• <i>Percent of drivers removed from service at roadside safety inspections</i>	#	#	#	#	#	#
• <i>Acres drained</i>	#	#	#	#	#	#
• <i>Children enrolled in program</i>	#	#	#	#	#	#

NOTE: Although client benefits/impacts are preferred for the narrative, strategic outcomes and the work process output types are listed because it may be helpful to start with them as steps toward developing the desired performance measures.

B. Strategic Outcomes

- These describe the consequences of the program.
- Reflect most closely the achievement of the program’s objectives.

- Influenced by outside factors, so the results are forecast rather than planned.

Examples of Strategic Outcomes:						
	<i>Actual</i>	<i>Actual</i>	<i>Estimated</i>	<i>Actual</i>	<i>Estimated</i>	<i>Estimated</i>
<i>Fiscal Year</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>
• <i>Income increased</i>	#	#	#	#	#	#
• <i>Devices passing safety inspections</i>	#	#	#	#	#	#
• <i>Unemployment costs reduced</i>	#	#	#	#	#	#
• <i>Drivers who failed roadside safety inspections</i>	#	#	#	#	#	#
• <i>Jobs created</i>	#	#	#	#	#	#
• <i>Number of complaints resolved</i>	#	#	#	#	#	#
• <i>Farm production increased</i>	#	#	#	#	#	#
• <i>Profitability and self-sufficiency of family farm improved</i>	#	#	#	#	#	#

C. Work Process Outputs (Least important)

- These describe what must be done daily to deliver the program.
- Reflect more the work performed within the program rather than the extent of achievement of the program's objectives.
- Not likely to be viewed by the public as a benefit.

Examples of Work Process Outputs:						
	<i>Actual</i>	<i>Actual</i>	<i>Estimated</i>	<i>Actual</i>	<i>Estimated</i>	<i>Estimated</i>
<i>Fiscal Year</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>
• <i>Safety inspections conducted</i>	#	#	#	#	#	#
• <i>Applications processed</i>	#	#	#	#	#	#
• <i>Training courses held</i>	#	#	#	#	#	#
• <i>Employment interviews held</i>	#	#	#	#	#	#
• <i>Complaints filed</i>	#	#	#	#	#	#
• <i>Trade shows held</i>	#	#	#	#	#	#
• <i>Loan applications processed</i>	#	#	#	#	#	#

Step 3: Develop performance measures.

- Choose measures that can be used for planning, to quantify the performance of the program, as well as to monitor and evaluate the degree of success in achieving results developed in Step 2.

- Each program should have at least one, and preferably, two or three good performance measures that describe the overall performance accomplished by the program as a whole – a statistical measure, if possible. **Statistical measures must be reported in State fiscal years.**
- Performance measures should be based on current-level funding.
- The performance measures submitted should be the “client benefits/impacts” type.

The focus for the FY 2007 program narrative is to show:

- The trend of your program’s actual performance for the three most recent fiscal years (FY 2003 through FY 2005)
- The FY 2005 estimate of your program’s performance
- The performance level goals the program is trying to achieve in FY 2006 and FY 2007 based on current-level funding.

Updating Statistical Performance Measures

1. Begin with the narrative file on the diskette from the State Budget Office.
2. **Delete the tabbed columns marked in gray as shown below** (the format of your statistical performance measures should look similar to the following ones). The remaining three groups will be the first three for the FY 2007 narrative.

NOTE: Do NOT change last year’s numbers in the “Estimated 2005” group.

Example (How to Update from FY 2006)

<u>Fiscal Year</u>	Actual <u>2002</u>	Actual <u>2003</u>	Estimated <u>2004</u>	Actual <u>2004</u>	Estimated <u>2005</u>	Estimated <u>2006</u>
Retail licenses issued to sell liquor, wine, and beer	4,754	4,637	4,700	4,726	4,700	4,700
Graduates within six years	38.3%	39.1%	40.0%	39.2%	41.0%	42.0%

3. Add the three tabbed columns marked in bold (Actual 2005, Estimated 2006, and Estimated 2007).

Example
(How to Update from FY 2006)

<u>Fiscal Year</u>	<u>Actual</u> <u>2003</u>	<u>Actual</u> <u>2004</u>	<u>Estimated</u> <u>2005</u>	<u>Actual</u> <u>2005</u>	<u>Estimated</u> <u>2006</u>	<u>Estimated</u> <u>2007</u>
Retail licenses issued to sell liquor, wine, and beer	4,637	4,726	4,700	4,739	4,800	4,825
Graduates within six years	39.1%	39.2%	41.0%	39.6%	41.5%	42.5%

Examples of Performance Measures (with the corresponding Goals/Objectives):

(Statistics are only for the purpose of demonstration.)

1. Agency: Tax Division
Program: Auditing Division

Goals/Objectives:

Improve audit selection process in order to maximize proficiency.

- Reduce the number of compliance target setups selected to . . . 25% by the end of FY 2007.
- Increase use of prior audit selection from previous audit database to . . . 25% by the end of FY 2007.

Performance Measures

<u>Fiscal Year</u>	<u>Actual</u> <u>2003</u>	<u>Actual</u> <u>2004</u>	<u>Estimated</u> <u>2005</u>	<u>Actual</u> <u>2005</u>	<u>Estimated</u> <u>2006</u>	<u>Estimated</u> <u>2007</u>
Compliance target reduction	50%	39%	30%	32%	28%	25%
Prior audit database increase	2%	2%	15%	15%	21%	25%

2. Agency: Division of Motor Vehicles
Program: Driver Services

Goals/Objectives:

Nurture grassroots projects that will reduce the number of severe injuries and fatalities that result from motor crashes.

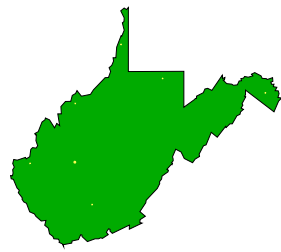
- Improve the use of seat belts by West Virginia drivers to 85% by the end of FY 2007.
- Reduce the annual number of fatalities of persons 15 to 20 years old through the implementation of graduated driver's licenses.

Performance Measures

<u>Fiscal Year</u>	<u>Actual</u> <u>2003</u>	<u>Actual</u> <u>2004</u>	<u>Estimated</u> <u>2005</u>	<u>Actual</u> <u>2005</u>	<u>Estimated</u> <u>2006</u>	<u>Estimated</u> <u>2007</u>
West Virginia seat belt usage	74%	76%	80%	79%	83%	85%
<u>Calendar Year*</u>	<u>Actual</u> <u>2003</u>	<u>Estimated</u> <u>2004</u>	<u>Actual</u> <u>2004</u>	<u>Estimated</u> <u>2005</u>	<u>Estimated</u> <u>2006</u>	<u>Estimated</u> <u>2007</u>

Auto fatalities of persons 15 to 20 years old	61	48	47	41	38	35
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*National statistics of fatalities are always calculated on a calendar basis.



Section IV

Glossary

Glossary

This section identifies and defines certain key concepts and terms commonly used in the West Virginia Appropriation Request Process:

ACTIVITY CODE: Activity Codes refer to the individual item of appropriation as listed in the Budget Act.

ANNUAL INCREMENT: Every eligible employee with a total of three (3) or more years of service shall receive an annual salary increment equal to \$50 times the employee's years of service.

APPROPRIATED FEDERAL FUNDS: Those federal funds listed in the Budget Act as Federal Funds in accordance with Chapter 4, Article II, of the Code of West Virginia. Appropriated Federal Funds are appropriated in Title II, Section 6, of the Budget Act. These funds shall be shown under the column heading "Federal."

APPROPRIATED SPECIAL REVENUE FUNDS: Specific revenue sources that by legislative enactments are not required to be accounted for as General Revenue. Appropriated Special Revenue Funds are appropriated in Title II, Sections 2 and 3, of the Budget Act. These funds shall be shown under the column heading "Special."

BUREAU: The Bureaus for the Executive branch of State government which were established by Chapter 5F of the West Virginia Code.

CAPITAL EXPENDITURE PROJECT: Any major construction, acquisition, or renovation activity that adds value to a government's physical assets or significantly increases the useful life.

COST OF FINANCING: Includes but is not limited to bond counsel, trustee counsel, underwriter counsel, credit enhancements, taxes, accountant fees, financial advisor fees, rating agency fees, debt service reserve, and interest. Does not include payment of principal.

CURRENT LEVEL: The Current Level is defined as one hundred percent (100%) of the dollars a division was appropriated for each General Revenue/Lottery Fund in FY 2006, less any “one-time” appropriations as listed in the Legislative Budget Digest or from surplus appropriations.

DEBT SERVICE: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEPARTMENT: The Departments for the Executive branch of State government that were established by Chapter 5F of the West Virginia Code.

DIVISION: Each primary entity in the State Appropriation Request Process that is appropriated in the West Virginia Budget Act is recognized as a division.

EXCESS LOTTERY: Those appropriations in Title II, Section 5, of the Budget Act. These funds shall be shown under the column heading “Special”.

FEDERAL BLOCK GRANTS: Those federal funds listed in the Budget Act for designated accounts, whose funds are appropriated from Federal Block Grants in accordance with Chapter 4, Article II, of the Code of West Virginia. Appropriated Federal Block Grants are appropriated in Title II, Section 7, of the Budget Act. These funds shall be shown under the column heading "Federal."

FEDERAL CATALOG NUMBER: This refers to the “Program Number” listed in the U.S. Government’s *Catalog of Federal Domestic Assistance* for the federal program from which funding is being received.

FEDERAL FUNDS: Federal funds consist of any financial assistance made to any state Department/Bureau/Division by the United States government, whether a loan, grant, subsidy, augmentation, reimbursement, or any other form of such assistance, including federal matching funds. For budget purposes, only the direct recipient of federal funds will include them as “Federal.” Agencies that receive federal funds from other state agencies will include them as “Special” or “Other” funds.

FEDERAL MATCH: Federal funds received on a formula basis as a supplement to state funds that are being expended. For example, in a 80/20 federal match program, if the State expends \$20,000 of its own funds on a project, it will receive a \$80,000 match from the federal government to further fund the project.

FISCAL YEAR (FY): The State of West Virginia's fiscal year runs from July 1 to June 30.

FULL-TIME EQUIVALENT POSITION (FTE): A position with a full-time equivalent equal to 1.00 would indicate that the employee works the full work schedule established by the appointing agency, usually 2,080 hours per year. Any employee who works less than full-time would have an FTE of less than 1.00 which would be based on the number of hours worked per year in relation to the total hours required for full-time. Example: A person who works for an agency 20 hours a week, 1,040 a year, would have an FTE of 0.50.

GENERAL REVENUE FUND: Shall mean the general operating fund of the State and includes all money received or collected by the State except as provided in Chapter 12, Article II, Section 2, of the Code of West Virginia or as otherwise provided. General Revenue Funds are appropriated in Title II, Section 1, of the Budget Act. These funds shall be shown under the column heading "General."

GOALS: Goals are established by the agency. They are issue-oriented statements that declare what an agency intends to do to accomplish its mission.

IMPROVEMENT ABOVE CURRENT LEVEL: To request funds to enhance the level of services provided by a division above that provided by the FY 2006 Current Level. Funds for new programs shall be requested through Improvement Levels. All Improvement Levels shall be ranked according to the priorities of the division.

LAND ACQUISITION: Includes the cost of acquiring right-of-way and preparing the site for construction, including demolition.

LOTTERY NET PROFITS: Those appropriations in Title II, Section 4, of the Budget Act. These funds shall be shown under the column heading "Special."

MAINTENANCE OF EFFORT: A requirement stating that a grantee (the State) must maintain a specified level of financial effort in a specific area in order to receive federal funds, and that the federal funds may be used only to supplement, not supplant, the level of grantee funds.

MISSION STATEMENT: The mission statement is developed in accordance with strategic planning principles. It gives the reason for the agency's existence. The mission statement should respond to *what is unique about the product/service, who is the intended primary client or target group, and why is the product/service of benefit.*

NARRATIVES: The portions of the *Executive Budget* that provide a brief description of all state government agencies, organizing them into three levels: constitution officer, department, or bureau; division; and program. Narratives include missions, operations, goals/objectives, and performance measures.

NEW CONSTRUCTION: Includes costs for construction of roads, bridges, new buildings or facilities (including landscaping), or for the expansion or extension of existing facilities.

OBJECT CODE: Object Codes refer to the detail level of expenditure that make up the items representing the total activity dollars (formerly called "Line Items").

OBJECTIVES: Detailed, quantifiable, time-specific statements of activities related to achieving the goals. Objectives are targets for specific agency or program actions.

ONE-TIME APPROPRIATION: Funds appropriated by the Legislature for a specific purpose not to be funded on a continuing basis (identified in Budget Digest).

OPERATIONS: Details the activities and/or functions of the division. May also include the subdivision or units within a division and the respective activities.

OTHER FEDERAL FUNDS: Those federal funds not specifically listed in the Budget Act but appropriated by Title II, Section 10, of the Budget Act. These funds shall be shown under the column heading "Federal."

OTHER SPECIAL REVENUE ACCOUNTS: Those funds made available to the spending agency through collections for specific accounts through fees, assessments, etc. These other funds are not specifically listed in the Budget Act, but are appropriated by Title II, Section 10, of the Budget Act. These funds shall be shown under the column heading "Other."

PERFORMANCE MEASURES: Performance measures are a tool used by all levels of management, as well as the public, to determine whether a program is accomplishing its mission efficiently and effectively.

PROGRAM: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible. A unit can be a division, a section, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service.

REAPPROPRIATED FUNDS: Those funds remaining at the end of the fiscal year that the Legislature, through specific language in the Budget Act, has authorized to be made available for expenditure in the next fiscal year.

RENOVATION AND REPAIR: Restoration projects to the government's physical assets.

STATE FUNDS: Nonfederal dollars.

SURPLUS: Surplus general revenue and excess lottery revenue funds accrued from fiscal year ending June 30, 2005, and available for appropriation for expenditure during FY 2006.

Acronyms

ADA	Americans with Disabilities Act of 1990
AR	Appropriation Request
BRIM	Board of Risk and Insurance Management
DOH	Division of Highways
FARS	Financial Accounting and Reporting Section
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
ORG	Organization
OSHA	Occupational Safety and Health Administration (federal)
PEIA	Public Employees Insurance Agency
PERS	Public Employees Retirement System
WVFIMS	West Virginia Financial Information Management System